

All Numbers in This Report  
Have Been Rounded To  
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

CITY of Kingston

County of Ulster

For the Fiscal Year Ended 12/31/2015

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

CITY OF Kingston

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (ES) ENTERPRISE SEWER
- (EW) ENTERPRISE WATER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2014 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

CITY OF Kingston  
Annual Update Document  
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	6,235,409	A200	6,263,381
Petty Cash	800	A210	900
<b>TOTAL Cash</b>	<b>6,236,209</b>		<b>6,264,281</b>
Taxes Receivable, Current	990,502	A250	938,183
Taxes Receivable, Overdue	207,579	A260	430,734
City School Taxes Receivable	1,004,041	A290	879,068
Tax Sale Certificates	3,236,095	A320	2,007,970
Property Acquired For Taxes	1,052,330	A330	1,118,626
<b>TOTAL Taxes Receivable (net)</b>	<b>6,490,547</b>		<b>5,374,581</b>
Accounts Receivable	998,755	A380	945,564
<b>TOTAL Other Receivables (net)</b>	<b>998,755</b>		<b>945,564</b>
Due From State And Federal Government	867,997	A410	844,529
<b>TOTAL State And Federal Aid Receivables</b>	<b>867,997</b>		<b>844,529</b>
Due From Other Funds	1,252,905	A391	1,571,256
<b>TOTAL Due From Other Funds</b>	<b>1,252,905</b>		<b>1,571,256</b>
Due From Other Governments	2,189,356	A440	2,115,561
<b>TOTAL Due From Other Governments</b>	<b>2,189,356</b>		<b>2,115,561</b>
Inventory Of Materials And Supplies	16,601	A445	19,256
<b>TOTAL Inventories</b>	<b>16,601</b>		<b>19,256</b>
Prepaid Expenses	1,153,338	A480	592,099
<b>TOTAL Prepaid Expenses</b>	<b>1,153,338</b>		<b>592,099</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>19,205,708</b>		<b>17,727,127</b>

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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	922,127	A600	710,563
<b>TOTAL Accounts Payable</b>	<b>922,127</b>		<b>710,563</b>
Accrued Liabilities	300,060	A601	379,661
<b>TOTAL Accrued Liabilities</b>	<b>300,060</b>		<b>379,661</b>
Due To Other Funds	2,121,915	A630	735,226
<b>TOTAL Due To Other Funds</b>	<b>2,121,915</b>		<b>735,226</b>
Due To Other Governments	29,517	A631	26,087
Due To Employees' Retirement System	2,591,404	A637	2,014,515
Due To City School Districts	2,636,367	A661	2,722,631
<b>TOTAL Due To Other Governments</b>	<b>5,257,288</b>		<b>4,763,233</b>
<b>TOTAL Liabilities</b>	<b>8,601,390</b>		<b>6,588,683</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	380,947	A691	483,095
Deferred Taxes	4,998,845	A694	4,132,641
<b>TOTAL Deferred Inflows of Resources</b>	<b>5,379,792</b>		<b>4,615,736</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>5,379,792</b>		<b>4,615,736</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,169,939	A806	611,354
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,169,939</b>		<b>611,354</b>
Assigned Appropriated Fund Balance	687,659	A914	775,000
Assigned Unappropriated Fund Balance	384,835	A915	440,131
<b>TOTAL Assigned Fund Balance</b>	<b>1,072,494</b>		<b>1,215,131</b>
Unassigned Fund Balance	2,982,093	A917	4,696,223
<b>TOTAL Unassigned Fund Balance</b>	<b>2,982,093</b>		<b>4,696,223</b>
<b>TOTAL Fund Balance</b>	<b>5,224,526</b>		<b>6,522,708</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>19,205,708</b>		<b>17,727,127</b>

CITY OF Kingston  
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Real Property Taxes	14,994,481	A1001	16,591,621
<b>TOTAL Real Property Taxes</b>	<b>14,994,481</b>		<b>16,591,621</b>
Gain From Sale of Tax Acq Property	240	A1051	56,779
Other Payments In Lieu of Taxes	383,534	A1081	436,821
Interest & Penalties On Real Prop Taxes	509,683	A1090	632,535
<b>TOTAL Real Property Tax Items</b>	<b>893,457</b>		<b>1,126,135</b>
Non Prop Tax Dist By County	12,036,265	A1120	12,418,662
Utilities Gross Receipts Tax	311,438	A1130	306,847
Franchises	371,162	A1170	357,307
<b>TOTAL Non Property Tax Items</b>	<b>12,718,866</b>		<b>13,082,816</b>
Treasurer Fees	137,332	A1230	156,698
Clerk Fees	6,999	A1255	4,645
Other General Departmental Income	438,060	A1289	466,650
Police Fees	735	A1520	944
Fire Inspection Fees	43,853	A1540	55,187
Charges For Demolition of Unsafe Buildings	126,949	A1570	
Vital Statistics Fees	58,569	A1603	55,409
Parking Lots And Garages-No Tax		A1721	100
Parking Meter Fees Non-Taxable	285,375	A1741	280,160
Bus Operations	83,768	A1750	99,820
Other Transportation Departmental Income	1,925	A1789	3,782
Park And Recreational Charges	238,529	A2001	225,639
Special Recreational Facility Charges	169,479	A2025	179,705
Contributions, Private Agencies-Youth	113,500	A2070	6,000
Other Culture & Recreation Income	24,475	A2089	13,959
Zoning Fees	700	A2110	920
Refuse & Garbage Charges	63,091	A2130	54,974
<b>TOTAL Departmental Income</b>	<b>1,793,340</b>		<b>1,604,592</b>
General Services, Inter Government	586,752	A2210	433,728
Civil Service Charges	11,610	A2220	4,060
<b>TOTAL Intergovernmental Charges</b>	<b>598,362</b>		<b>437,788</b>
Interest And Earnings	12,495	A2401	10,497
Rental of Real Property	16,500	A2410	1,190
Commissions	163	A2450	93
<b>TOTAL Use of Money And Property</b>	<b>29,158</b>		<b>11,780</b>
Games of Chance	151	A2530	151
Licenses, Other	22,841	A2545	20,796
Permits, Other	254,209	A2590	320,457
<b>TOTAL Licenses And Permits</b>	<b>277,201</b>		<b>341,404</b>
Fines And Forfeited Bail	218,896	A2610	224,443
<b>TOTAL Fines And Forfeitures</b>	<b>218,896</b>		<b>224,443</b>
Sales of Scrap & Excess Materials	11,189	A2650	11,325
Insurance Recoveries	637,839	A2680	784,561
Self Insurance Recoveries	15,062	A2683	1,638
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>664,090</b>		<b>797,524</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Reimbursement of Medicare Part D Exp	2,856	A2700	
Refunds of Prior Year's Expenditures		A2701	189
Gifts And Donations	77,645	A2705	16,936
Premium On Obligations	4,885	A2710	
Unclassified (specify)	43,079	A2770	65,345
<b>TOTAL Miscellaneous Local Sources</b>	<b>128,465</b>		<b>82,470</b>
Interfund Revenues	71,300	A2801	75,000
<b>TOTAL Interfund Revenues</b>	<b>71,300</b>		<b>75,000</b>
St Aid, Revenue Sharing	3,069,151	A3001	3,069,151
St Aid, Mortgage Tax	280,460	A3005	261,989
St Aid - Other (specify)	149,071	A3089	280,393
St Aid, Other Transportation	286,482	A3589	243,293
St Aid, Youth Programs	2,600	A3820	2,800
St Aid-Other Cul & Rec St Aid	53,350	A3889	68,400
<b>TOTAL State Aid</b>	<b>3,841,114</b>		<b>3,926,026</b>
Fed Aid, Crime Control	65,949	A4320	62,053
Fed Aid Other Transportation	535,531	A4589	499,446
<b>TOTAL Federal Aid</b>	<b>601,480</b>		<b>561,499</b>
<b>TOTAL Revenues</b>	<b>36,830,210</b>		<b>38,863,096</b>
Interfund Transfers		A5031	24,245
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>24,245</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>24,245</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>36,830,210</b>		<b>38,887,341</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Legislative Board, Pers Serv	83,487	A10101	83,343
Legislative Board, Contr Expend	11,593	A10104	10,513
Legislative Board, Empl Bnfts	12,835	A10108	13,036
<b>TOTAL Legislative Board</b>	<b>107,915</b>		<b>106,892</b>
Traffic Viol Bureau, Pers Serv	21,107	A11301	27,929
Traffic Viol Bureau, Contr Expend	62,123	A11304	69,282
Traffic Viol Bureau, Empl Bnfts	25,905	A11308	28,566
<b>TOTAL Traffic Viol Bureau</b>	<b>109,136</b>		<b>125,778</b>
Mayor, Pers Serv	90,000	A12101	90,000
Mayor, Contr Expend	752	A12104	842
Mayor, Empl Bnfts	45,090	A12108	43,522
<b>TOTAL Mayor</b>	<b>135,842</b>		<b>134,364</b>
Comptroller,pers Serv	213,872	A13151	222,750
Comptroller, Equip & Cap Outlay	3,711	A13152	-239
Comptroller, Contr Expend	13,248	A13154	23,541
Comptroller, Empl Bnfts	164,292	A13158	173,029
<b>TOTAL Comptroller</b>	<b>395,123</b>		<b>419,082</b>
Auditor, Contr Expend	37,100	A13204	35,844
<b>TOTAL Auditor</b>	<b>37,100</b>		<b>35,844</b>
Tax Collection,pers Serv	61,464	A13301	65,064
Tax Collection,contr Expend	7,227	A13304	10,136
Tax Collection,empl Bnfts	35,203	A13308	39,023
<b>TOTAL Tax Collection</b>	<b>103,894</b>		<b>114,222</b>
Budget, Contr Expend	62	A13404	194
<b>TOTAL Budget</b>	<b>62</b>		<b>194</b>
Purchasing, Pers Serv	40,424	A13451	42,085
Purchasing, Contr Expend	666	A13454	931
Purchasing, Empl Bnfts	18,137	A13458	20,241
<b>TOTAL Purchasing</b>	<b>59,227</b>		<b>63,258</b>
Assessment, Pers Serv	157,789	A13551	164,261
Assessment, Contr Expend	67,944	A13554	58,732
Assessment, Empl Bnfts	92,125	A13558	99,326
<b>TOTAL Assessment</b>	<b>317,858</b>		<b>322,319</b>
Tax Advertising, Contr Expend	5,318	A13624	1,787
<b>TOTAL Tax Advertising</b>	<b>5,318</b>		<b>1,787</b>
Exp On Prop Acq For Taxes, Contr Expend	9,808	A13644	14,244
<b>TOTAL Exp On Prop Acq For Taxes</b>	<b>9,808</b>		<b>14,244</b>
Clerk,pers Serv	134,932	A14101	138,875
Clerk,contr Expend	2,085	A14104	2,901
Clerk,empl Bnfts	67,460	A14108	82,235
<b>TOTAL Clerk</b>	<b>204,477</b>		<b>224,010</b>
Law, Pers Serv	158,681	A14201	163,608
Law, Equip & Cap Outlay	144	A14202	289
Law, Contr Expend	82,406	A14204	74,647
Law, Empl Bnfts	69,517	A14208	73,798
<b>TOTAL Law</b>	<b>310,749</b>		<b>312,341</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Personnel, Pers Serv	60,756	A14301	65,059
Personnel,equip & Cap Outlay	366	A14302	
Personnel, Contr Expend	15,447	A14304	7,765
Personnel, Empl Bnfts	32,500	A14308	37,321
<b>TOTAL Personnel</b>	<b>109,070</b>		<b>110,145</b>
Engineer, Pers Serv	117,246	A14401	121,051
Engineer, Equip & Cap Outlay	148	A14402	500
Engineer, Contr Expend	100,461	A14404	38,197
Engineer, Empl Bnfts	69,918	A14408	76,347
<b>TOTAL Engineer</b>	<b>287,773</b>		<b>236,094</b>
Elections, Contr Expend	72,023	A14504	41,529
<b>TOTAL Elections</b>	<b>72,023</b>		<b>41,529</b>
Public Works Admin, Pers Serv	367,644	A14901	353,951
Public Works Admin, Equip & Cap Outlay		A14902	24,464
Public Works Admin, Contr Expend	261,193	A14904	214,989
Public Works Admin, Empl Bnfts	191,298	A14908	187,677
<b>TOTAL Public Works Admin</b>	<b>820,135</b>		<b>781,082</b>
Buildings, Pers Serv	154,582	A16201	162,110
Buildings, Contr Expend	121,141	A16204	112,097
Buildings, Empl Bnfts	92,313	A16208	88,140
<b>TOTAL Buildings</b>	<b>368,035</b>		<b>362,347</b>
Central Comm System, Equip & Cap Outlay		A16502	480
Central Comm System, Contr Expend	47,201	A16504	51,019
<b>TOTAL Central Comm System</b>	<b>47,201</b>		<b>51,499</b>
Central Print & Mail,contr Expend	22,855	A16704	15,477
<b>TOTAL Central Print &amp; Mail</b>	<b>22,855</b>		<b>15,477</b>
Central Data Process, Pers Serv	99,177	A16801	118,061
Central Data Process & Cap Outlay	5,516	A16802	6,331
Central Data Process, Contr Expend	153,614	A16804	144,002
Central Data Process, Empl Bnfts	64,285	A16808	91,723
<b>TOTAL Central Data Process</b>	<b>322,592</b>		<b>360,117</b>
Unallocated Insurance, Contr Expend	607,369	A19104	644,224
<b>TOTAL Unallocated Insurance</b>	<b>607,369</b>		<b>644,224</b>
Municipal Assn Dues, Contr Expend	6,268	A19204	6,268
<b>TOTAL Municipal Assn Dues</b>	<b>6,268</b>		<b>6,268</b>
Judgements And Claims, Contr Expend	227,752	A19304	138,005
<b>TOTAL Judgements And Claims</b>	<b>227,752</b>		<b>138,005</b>
<b>TOTAL General Government Support</b>	<b>4,687,581</b>		<b>4,621,124</b>
Police, Pers Serv	5,642,277	A31201	6,025,107
Police, Equip & Cap Outlay	78,564	A31202	34,864
Police, Contr Expend	674,341	A31204	665,491
Police, Empl Bnfts	3,404,884	A31208	3,569,603
<b>TOTAL Police</b>	<b>9,800,065</b>		<b>10,295,065</b>
Traffic Control, Pers Serv	203,472	A33101	182,161
Traffic Control, Contr Expen	87,764	A33104	91,122



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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Traffic Control, Empl Bnfts	110,119	A33108	105,223
<b>TOTAL Traffic Control</b>	<b>401,355</b>		<b>378,506</b>
On-Street Parking, Pers Serv	79,422	A33201	105,512
On-Street Parking, Contr Expend	19,635	A33204	44,194
On-Street Parking, Empl Bnfts	43,885	A33208	61,228
<b>TOTAL On-Street Parking</b>	<b>142,942</b>		<b>210,934</b>
Fire, Pers Serv	4,214,577	A34101	4,348,276
Fire, Equip & Cap Outlay	14,917	A34102	13,106
Fire, Contr Expend	347,868	A34104	341,536
Fire, Empl Bnfts	2,481,470	A34108	2,589,157
<b>TOTAL Fire</b>	<b>7,058,831</b>		<b>7,292,075</b>
Control of Animals, Pers Serv	35,667	A35101	37,290
Control of Animals, Contr Expend	37,268	A35104	31,720
Control of Animals, Empl Bnfts	18,218	A35108	28,074
<b>TOTAL Control of Animals</b>	<b>91,153</b>		<b>97,084</b>
Examining Boards, Contr Expend	1,394	A36104	375
<b>TOTAL Examining Boards</b>	<b>1,394</b>		<b>375</b>
Safety Inspection, Pers Serv	216,016	A36201	213,787
Safety Inspection, Equip & Cap Outlay	116	A36202	
Safety Inspection, Contr Expend	8,594	A36204	19,410
Safety Inspection, Empl Bnfts	112,873	A36208	121,244
<b>TOTAL Safety Inspection</b>	<b>337,599</b>		<b>354,442</b>
Demo of Unsafe Buildings, Contr Expend	123,058	A36504	37,000
<b>TOTAL Demo of Unsafe Buildings</b>	<b>123,058</b>		<b>37,000</b>
Misc Public Safety, Pers Serv	33,284	A39891	33,819
Misc Public Safety, Contr Expend	12,364	A39894	13,287
Misc Public Safety, Empl Bnfts	29,245	A39898	30,202
<b>TOTAL Misc Public Safety</b>	<b>74,894</b>		<b>77,308</b>
<b>TOTAL Public Safety</b>	<b>18,031,292</b>		<b>18,742,787</b>
Registrar of Vital Statistics, Pers Serv	20,880	A40201	20,939
Registrar of Vital Stat Contr Expend	2,324	A40204	1,999
Registrar of Vital Stat, Empl Bnfts	5,038	A40208	6,354
<b>TOTAL Registrar of Vital Stat</b>	<b>28,241</b>		<b>29,292</b>
<b>TOTAL Health</b>	<b>28,241</b>		<b>29,292</b>
Maint of Streets, Pers Serv	362,074	A51101	334,898
Maint of Streets, Contr Expend	80,224	A51104	56,407
Maint of Streets, Empl Bnfts	271,965	A51108	249,125
<b>TOTAL Maint of Streets</b>	<b>714,263</b>		<b>640,430</b>
Garage, Pers Serv	285,444	A51321	307,920
Garage, Equip & Cap Outlay		A51322	3,562
Garage, Contr Expend	89,152	A51324	68,296
Garage, Empl Bnfts	189,184	A51328	225,748
<b>TOTAL Garage</b>	<b>563,780</b>		<b>605,526</b>
Snow Removal, Pers Serv	97,043	A51421	78,939
Snow Removal, Contr Expend	148,991	A51424	161,060

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Snow Removal, Empl Bnfts	10,811	A51428	7,187
<b>TOTAL Snow Removal</b>	<b>256,846</b>		<b>247,186</b>
Street Lighting, Contr Expend	578,254	A51824	543,452
<b>TOTAL Street Lighting</b>	<b>578,254</b>		<b>543,452</b>
Bus Operations, Pers Serv	543,827	A56301	567,154
Bus Operations, Equip & Cap Outlay	6,974	A56302	7,718
Bus Operations, Contr Expend	170,805	A56304	153,792
Bus Operations, Empl Bnfts	280,013	A56308	290,223
<b>TOTAL Bus Operations</b>	<b>1,001,619</b>		<b>1,018,888</b>
<b>TOTAL Transportation</b>	<b>3,114,763</b>		<b>3,055,483</b>
Programs For Aging, Pers Serv	697	A67721	1,314
Programs For Aging, Contr Expend	16,263	A67724	25,371
Programs For Aging, Empl Bnfts	52	A67728	98
<b>TOTAL Programs For Aging</b>	<b>17,012</b>		<b>26,783</b>
Other Eco & Dev, Pers Serv	91,998	A69891	119,595
Other Eco & Dev, Contr Expend	14,315	A69894	10,309
Other Econ & Dev, Empl Bnfts	42,391	A69898	74,788
<b>TOTAL Other Econ &amp; Dev</b>	<b>148,704</b>		<b>204,691</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>165,716</b>		<b>231,474</b>
Recreation Admini, Pers Serv	98,046	A70201	115,094
Recreation Admini, Contr Expend	10,516	A70204	17,006
Recreation Admini, Empl Bnfts	43,571	A70208	52,680
<b>TOTAL Recreation Admini</b>	<b>152,133</b>		<b>184,780</b>
Parks, Pers Serv	236,866	A71101	277,650
Parks, Equip & Cap Outlay	81,070	A71102	66,458
Parks, Contr Expend	82,681	A71104	76,565
Parks, Empl Bnfts	133,122	A71108	147,725
<b>TOTAL Parks</b>	<b>533,738</b>		<b>568,398</b>
Playgr & Rec Centers, Pers Serv	274,023	A71401	297,826
Playgr & Rec Centers, Equip & Cap Outlay	77	A71402	
Playgr & Rec Centers, Contr Expend	102,041	A71404	99,046
Playgr & Rec Centers, Empl Bnfts	138,787	A71408	155,744
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>514,928</b>		<b>552,617</b>
Special Rec Facility, Pers Serv	283,835	A71801	249,047
Special Rec Facility, Equip & Cap Outlay	3,912	A71802	4,353
Special Rec Facility, Contr Expend	125,590	A71804	110,098
Special Rec Facility, Empl Bnfts	128,627	A71808	129,517
<b>TOTAL Special Rec Facility</b>	<b>541,964</b>		<b>493,015</b>
Youth Prog, Pers Serv	2,981	A73101	2,470
Youth Prog, Contr Expend	17,974	A73104	17,158
Youth Prog, Empl Bnfts	219	A73108	182
<b>TOTAL Youth Prog</b>	<b>21,174</b>		<b>19,810</b>
Historian, Contr Expend		A75104	750
<b>TOTAL Historian</b>	<b>0</b>		<b>750</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Historical Property, Contr Expend	6,267	A75204	3
<b>TOTAL Historical Property</b>	<b>6,267</b>		<b>3</b>
Celebrations, Pers Serv	2,073	A75501	4,593
Celebrations, Contr Expend	7,437	A75504	5,170
Celebrations, Empl Bnfts	155	A75508	344
<b>TOTAL Celebrations</b>	<b>9,664</b>		<b>10,107</b>
Other Performing Arts, Contr Expend	29,249	A75604	31,535
<b>TOTAL Other Performing Arts</b>	<b>29,249</b>		<b>31,535</b>
Adult Recreation, Pers Serv	22,969	A76201	20,723
Adult Recreation, Equip & Cap Outlay	1,749	A76202	1,280
Adult Recreation, Contr Expend	26,635	A76204	23,501
Adult Recreation, Empl Bnfts	1,753	A76208	1,582
<b>TOTAL Adult Recreation</b>	<b>53,108</b>		<b>47,086</b>
Other Culture And Rec, Contr Expend	54,235	A79894	47,132
Other Culture And Rec, Empl Bnfts	-1,056	A79898	77
<b>TOTAL Other Culture And Rec</b>	<b>53,179</b>		<b>47,209</b>
<b>TOTAL Culture And Recreation</b>	<b>1,915,404</b>		<b>1,955,311</b>
Zoning, Pers Serv	30,000	A80101	10,069
Zoning, Contr Expend	280	A80104	417
Zoning, Empl Bnfts	2,295	A80108	854
<b>TOTAL Zoning</b>	<b>32,575</b>		<b>11,339</b>
Planning, Pers Serv	154,212	A80201	159,545
Planning, Equip & Cap Outlay	593	A80202	75
Planning, Contr Expend	21,739	A80204	12,903
Planning, Empl Bnfts	63,089	A80208	67,452
<b>TOTAL Planning</b>	<b>239,634</b>		<b>239,975</b>
Human Rights, Pers Serv	22,039	A80401	22,665
Human Rights, Contr Expend	96	A80404	126
Human Rights, Empl Bnfts	4,842	A80408	5,041
<b>TOTAL Human Rights</b>	<b>26,976</b>		<b>27,832</b>
Storm Sewers, Contr Expend	18,729	A81404	78,497
<b>TOTAL Storm Sewers</b>	<b>18,729</b>		<b>78,497</b>
Refuse & Garbage, Pers Serv	861,463	A81601	959,281
Refuse & Garbage, Equip & Cap Outlay		A81602	
Refuse & Garbage, Contr Expend	784,694	A81604	921,100
Refuse & Garbage, Empl Bnfts	673,737	A81608	731,330
<b>TOTAL Refuse &amp; Garbage</b>	<b>2,319,895</b>		<b>2,611,711</b>
Street Cleaning, Pers Serv	211,914	A81701	129,318
Street Cleaning, Contr Expend	26,277	A81704	28,955
Street Cleaning, Empl Bnfts	145,183	A81708	131,741
<b>TOTAL Street Cleaning</b>	<b>383,375</b>		<b>290,014</b>
Other Agencies	40,000	A86894	40,000
<b>TOTAL Other Agencies</b>	<b>40,000</b>		<b>40,000</b>
Flood & Erosion Control, Contr Expend	2,012	A87454	1,850
<b>TOTAL Flood &amp; Erosion Control</b>	<b>2,012</b>		<b>1,850</b>

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Misc Home & Comm Serv, Contr Expend	5,141	A89894	4,556
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>5,141</b>		<b>4,556</b>
<b>TOTAL Home And Community Services</b>	<b>3,068,336</b>		<b>3,305,774</b>
Worker's Compensation, Empl Bnfts	773,574	A90408	741,899
Unemployment Insurance, Empl Bnfts	43,305	A90508	11,253
Disability Insurance, Empl Bnfts	7,574	A90558	12,790
Hospital & Medical (dental) Ins, Empl Bnft	2,612,926	A90608	2,646,489
Other Employee Benefits (spec)	5,257	A90898	5,284
Other Employee Benefits	17,532	A91898	10,588
<b>TOTAL Employee Benefits</b>	<b>3,460,168</b>		<b>3,428,303</b>
Debt Principal, Bond Anticipation Notes	560,895	A97306	626,389
Install Pur Debt, Principal	112,593	A97856	116,820
<b>TOTAL Debt Principal</b>	<b>673,488</b>		<b>743,209</b>
Debt Interest, Bond Anticipation Notes	43,700	A97307	30,525
Install Pur Debt, Interest	39,973	A97857	35,745
<b>TOTAL Debt Interest</b>	<b>83,673</b>		<b>66,270</b>
<b>TOTAL Expenditures</b>	<b>35,228,662</b>		<b>36,179,027</b>
Transfers, Other Funds	1,363,302	A99019	1,377,665
Transfers, Capital Projects Fund		A99509	32,468
<b>TOTAL Operating Transfers</b>	<b>1,363,302</b>		<b>1,410,132</b>
<b>TOTAL Other Uses</b>	<b>1,363,302</b>		<b>1,410,132</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>36,591,963</b>		<b>37,589,160</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>4,966,063</b>	<b>A8021</b>	<b>5,224,526</b>
Prior Period Adj -Increase In Fund Balance	20,216	A8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>4,986,279</b>	<b>A8022</b>	<b>5,224,526</b>
ADD - REVENUES AND OTHER SOURCES	36,830,210		38,887,341
DEDUCT - EXPENDITURES AND OTHER USES	36,591,963		37,589,160
<b>Fund Balance - End of Year</b>	<b>5,224,526</b>	<b>A8029</b>	<b>6,522,708</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	16,282,508	A1049N	17,669,687
Est Rev - Real Property Tax Items	1,006,000	A1099N	1,088,000
Est Rev - Non Property Tax Items	13,110,000	A1199N	13,370,000
Est Rev - Departmental Income	1,685,716	A1299N	1,643,619
Est Rev - Intergovernmental Charges	412,000	A2399N	436,500
Est Rev - Use of Money And Property	27,500	A2499N	27,500
Est Rev - Licenses And Permits	294,650	A2599N	387,800
Est Rev - Fines And Forfeitures	235,000	A2649N	235,000
Est Rev - Sale of Prop And Comp For Loss	716,103	A2699N	726,725
Est Rev - Miscellaneous Local Sources	60,800	A2799N	59,800
Est Rev - Interfund Revenues	75,000	A2801N	100,000
Est Rev - State Aid	3,785,551	A3099N	3,779,151
Est Rev - Federal Aid	509,500	A4099N	509,500
<b>TOTAL Estimated Revenues</b>	<b>38,200,328</b>		<b>40,033,282</b>
Appropriated Fund Balance	687,659	A599N	775,000
<b>TOTAL Estimated Other Sources</b>	<b>687,659</b>		<b>775,000</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>38,887,987</b>		<b>40,808,282</b>

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
<b>Appropriations</b>			
App - General Government Support	6,081,680	A1999N	6,257,827
App - Public Safety	18,863,863	A3999N	20,045,053
App - Health	32,080	A4999N	57,379
App - Transportation	3,102,593	A5999N	3,311,192
App - Economic Assistance And Opportunity	231,826	A6999N	142,003
App - Culture And Recreation	1,990,240	A7999N	2,064,301
App - Home And Community Services	3,305,482	A8999N	3,428,344
App - Employee Benefits	2,954,000	A9199N	2,889,000
App - Debt Service	827,942	A9899N	545,304
<b>TOTAL Appropriations</b>	<b>37,389,706</b>		<b>38,740,403</b>
App - Interfund Transfer	1,498,281	A9999N	2,067,879
<b>TOTAL Other Uses</b>	<b>1,498,281</b>		<b>2,067,879</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>38,887,987</b>		<b>40,808,282</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash In Time Deposits	372,867	CD201	132,116
<b>TOTAL Cash</b>	<b>372,867</b>		<b>132,116</b>
Accounts Receivable		CD380	16,152
Rehabilitation Loan Receivable	1,022,000	CD390	694,266
<b>TOTAL Other Receivables (net)</b>	<b>1,022,000</b>		<b>710,418</b>
Due From State And Federal Government	28,748	CD410	38,488
<b>TOTAL State And Federal Aid Receivables</b>	<b>28,748</b>		<b>38,488</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,423,615</b>		<b>881,022</b>



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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Governments		CD631	83
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>83</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>83</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	1,022,000	CD691	694,266
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,022,000</b>		<b>694,266</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>1,022,000</b>		<b>694,266</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	401,615	CD915	186,673
<b>TOTAL Assigned Fund Balance</b>	<b>401,615</b>		<b>186,673</b>
<b>TOTAL Fund Balance</b>	<b>401,615</b>		<b>186,673</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,423,615</b>		<b>881,022</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Community Development Income	218,780	CD2170	
<b>TOTAL Departmental Income</b>	<b>218,780</b>		<b>0</b>
Interest And Earnings	13	CD2401	578
<b>TOTAL Use of Money And Property</b>	<b>13</b>		<b>578</b>
Other Aid (specify)		CD3089	68,677
<b>TOTAL State Aid</b>	<b>0</b>		<b>68,677</b>
Fed Aid, Community Development Act	583,170	CD4910	895,584
<b>TOTAL Federal Aid</b>	<b>583,170</b>		<b>895,584</b>
<b>TOTAL Revenues</b>	<b>801,963</b>		<b>964,839</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>801,963</b>		<b>964,839</b>

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(CD) SPECIAL GRANT

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Promotion of Industry, Equip & Cap Outlay		CD64202	21,507
Promotion of Industry, Contr Expend		CD64204	21,507
<b>TOTAL Promotion of Industry</b>	<b>0</b>		<b>43,014</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>0</b>		<b>43,014</b>
Rent Subsidy, Contr Expend	31,815	CD86104	
<b>TOTAL Rent Subsidy</b>	<b>31,815</b>		<b>0</b>
Public Works Fac Site, Equip & Cap	82,227	CD86622	358,888
Public Works Fac Site, Contr Expend	227,225	CD86624	81,780
<b>TOTAL Public Works Fac Site</b>	<b>309,452</b>		<b>440,668</b>
Rehab Loans & Grant, Pers Serv		CD86681	
Rehab Loans & Grant, Contr Expend	337,806	CD86684	368,221
<b>TOTAL Rehab Loans &amp; Grant</b>	<b>337,806</b>		<b>368,221</b>
Prov of Public Service, Contr Expen	99,124	CD86764	175,037
<b>TOTAL Prov of Public Service</b>	<b>99,124</b>		<b>175,037</b>
Administration, Pers Serv	197,825	CD86861	143,460
Administration, Contr Expend	71,435	CD86864	36,267
<b>TOTAL Administration</b>	<b>269,260</b>		<b>179,727</b>
Other Agencies	14,182	CD86894	
<b>TOTAL Other Agencies</b>	<b>14,182</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>1,061,639</b>		<b>1,163,653</b>
<b>TOTAL Expenditures</b>	<b>1,061,639</b>		<b>1,206,667</b>
Transfers, Other Funds		CD99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,061,639</b>		<b>1,206,667</b>

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(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>659,070</b>	<b>CD8021</b>	<b>401,615</b>
Prior Period Adj -Increase In Fund Balance	2,221	CD8012	26,886
<b>Restated Fund Balance - Beg of Year</b>	<b>661,291</b>	<b>CD8022</b>	<b>428,501</b>
ADD - REVENUES AND OTHER SOURCES	801,963		964,839
DEDUCT - EXPENDITURES AND OTHER USES	1,061,639		1,206,667
<b>Fund Balance - End of Year</b>	<b>401,615</b>	<b>CD8029</b>	<b>186,673</b>

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	660,859	ES200	1,936,636
Cash With Fiscal Agent		ES223	
<b>TOTAL Cash</b>	<b>660,859</b>		<b>1,936,636</b>
Accounts Receivable	1,247,943	ES380	1,156,977
<b>TOTAL Other Receivables (net)</b>	<b>1,247,943</b>		<b>1,156,977</b>
Due From Other Funds	2,102,742	ES391	2,330,198
<b>TOTAL Due From Other Funds</b>	<b>2,102,742</b>		<b>2,330,198</b>
Due From Other Governments	254,222	ES440	248,323
<b>TOTAL Due From Other Governments</b>	<b>254,222</b>		<b>248,323</b>
Prepaid Expenses	44,842	ES480	49,692
<b>TOTAL Prepaid Expenses</b>	<b>44,842</b>		<b>49,692</b>
Improvements Other Than Buildings	12,275,198	ES103	12,275,198
Machinery And Equipment	1,564,355	ES104	1,916,147
Construction Work In Progress	653,892	ES105	2,614,481
Infrastructure	20,798,238	ES106	20,808,159
Accum Deprec, Infrastructure	-15,791,600	ES116	-16,734,301
<b>TOTAL Fixed Assets (net)</b>	<b>19,500,083</b>		<b>20,879,684</b>
Deferred Outflow of Resources		ES495	21,112
Deferred Outflows of Resources - Pensions		ES496	236,551
<b>TOTAL Deferred Outflows of Resources</b>	<b>0</b>		<b>257,663</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>23,810,691</b>		<b>26,859,173</b>

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(ES) ENTERPRISE SEWER

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	200,620	ES600	1,135,114
<b>TOTAL Accounts Payable</b>	<b>200,620</b>		<b>1,135,114</b>
Accrued Liabilities	41,581	ES601	45,775
<b>TOTAL Accrued Liabilities</b>	<b>41,581</b>		<b>45,775</b>
Retained Percentages-Contracts Payable	6,725	ES605	63,797
<b>TOTAL Retained Percentages</b>	<b>6,725</b>		<b>63,797</b>
Bond Anticipation Notes Payable	2,018,268	ES626	1,730,041
<b>TOTAL Notes Payable</b>	<b>2,018,268</b>		<b>1,730,041</b>
Net Pension Liability -Proportionate Share		ES638	152,968
Other Post Employment Benefits	2,637,385	ES683	3,156,025
Installment Purchase Debt	1,780,414	ES685	1,578,581
Compensated Absences	245,872	ES687	243,252
<b>TOTAL Other Liabilities</b>	<b>4,663,671</b>		<b>5,130,826</b>
Due To Other Funds	430,760	ES630	680,986
<b>TOTAL Due To Other Funds</b>	<b>430,760</b>		<b>680,986</b>
Due To Employees' Retirement System	242,906	ES637	248,327
<b>TOTAL Due To Other Governments</b>	<b>242,906</b>		<b>248,327</b>
Bonds Payable	8,107,500	ES628	9,408,094
Bond Interest And Matured Bonds Payable	77,807	ES629	75,105
<b>TOTAL Bond And Long Term Liabilities</b>	<b>8,185,307</b>		<b>9,483,199</b>
<b>TOTAL Liabilities</b>	<b>15,789,838</b>		<b>18,518,065</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	2,552	ES691	117,513
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,552</b>		<b>117,513</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>2,552</b>		<b>117,513</b>
<b>Fund Balance</b>			
Net Assets-Invsted In Cap Asts, Net Rltd D	7,368,336	ES920	7,238,138
Net Assets-Restricted For Other Purposes	44,842	ES923	447,484
Net Assets-Unrestricted (deficit)	605,123	ES924	537,973
<b>TOTAL Net Position</b>	<b>8,018,301</b>		<b>8,223,595</b>
<b>TOTAL Fund Balance</b>	<b>8,018,301</b>		<b>8,223,595</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>23,810,691</b>		<b>26,859,173</b>

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Sewer Charges	4,755,431	ES2122	4,510,398
Int & Penalties On Sewer Accts	24,045	ES2128	24,617
<b>TOTAL Charges For Services Within Locality</b>	<b>4,779,476</b>		<b>4,535,015</b>
Sewer Service - Other Gov'Ts	415,949	ES2374	365,931
<b>TOTAL Charges For Services To Other Localities</b>	<b>415,949</b>		<b>365,931</b>
Insurance Recoveries	5,872	ES2680	15,041
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>5,872</b>		<b>15,041</b>
Interfund Transfers		ES5031	189,076
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>189,076</b>
Interest And Earnings	4,796	ES2401	167
<b>TOTAL Use of Money And Property</b>	<b>4,796</b>		<b>167</b>
Employees Contributions	15,662	ES2709	19,071
Unclassified (specify)	1,622	ES2770	8,554
<b>TOTAL Other</b>	<b>17,284</b>		<b>27,625</b>
St Aid, Oper & Main of Sewer	12,447	ES3901	12,152
<b>TOTAL State Aid</b>	<b>12,447</b>		<b>12,152</b>
Fed Aid, Other Home & Comm Svc	30,657	ES4989	12,627
<b>TOTAL Federal Aid</b>	<b>30,657</b>		<b>12,627</b>
<b>TOTAL Revenues</b>	<b>5,266,481</b>		<b>5,157,634</b>
<b>TOTAL Operating Revenue</b>	<b>5,266,481</b>		<b>5,157,634</b>

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(ES) ENTERPRISE SEWER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenses</b>			
Sanitary Sewers, Pers Serv	747,505	ES81201	754,471
<b>TOTAL Sanitary Sewers</b>	<b>747,505</b>		<b>754,471</b>
Sewage Treatment And Disposal-Pers Serv	484,253	ES81301	535,367
<b>TOTAL Sewage Treatment And Disposal-Pers Serv</b>	<b>484,253</b>		<b>535,367</b>
<b>TOTAL Personal Services</b>	<b>1,231,758</b>		<b>1,289,838</b>
Depreciation	924,764	ES19944	942,701
<b>TOTAL Depreciation</b>	<b>924,764</b>		<b>942,701</b>
Sanitary Sewers, Contr Expend	347,167	ES81204	260,381
<b>TOTAL Sanitary Sewers</b>	<b>347,167</b>		<b>260,381</b>
Sewage Treatment And Disposal-Contr Expend	1,047,218	ES81304	881,755
<b>TOTAL Sewage Treatment And Disposal-Contr Expend</b>	<b>1,047,218</b>		<b>881,755</b>
<b>TOTAL Contractual Expenses</b>	<b>2,319,149</b>		<b>2,084,837</b>
Sanitary Sewers, Empl Bnfts	866,889	ES81208	866,038
<b>TOTAL Sanitary Sewers</b>	<b>866,889</b>		<b>866,038</b>
Sewage Treatment And Disposal-Empl Bnfts	282,522	ES81308	314,776
<b>TOTAL Sewage Treatment And Disposal-Empl Bnfts</b>	<b>282,522</b>		<b>314,776</b>
<b>TOTAL Employee Benefits</b>	<b>1,149,411</b>		<b>1,180,814</b>
Debt Interest, Serial Bonds	203,119	ES97107	203,592
Debt Interest, Bond Anticipation Notes	17,400	ES97307	7,190
Install Pur Debt, Interest	68,904	ES97857	62,064
<b>TOTAL Interest Expense</b>	<b>289,423</b>		<b>272,846</b>
<b>TOTAL Expenses</b>	<b>4,989,741</b>		<b>4,828,335</b>
Transfers, Other Funds	20,076	ES99019	118,413
<b>TOTAL Transfers</b>	<b>20,076</b>		<b>118,413</b>
<b>TOTAL Other Uses</b>	<b>20,076</b>		<b>118,413</b>
<b>TOTAL Operating Expenses</b>	<b>5,009,817</b>		<b>4,946,748</b>



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(ES) ENTERPRISE SEWER

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	7,686,311	ES8021	8,018,301
Prior Period Adj -Increase In Net Position	75,326	ES8012	-5,592
Restated Net Position - Beg of Year	7,761,637	ES8022	8,012,709
ADD - REVENUES AND OTHER SOURCES	5,266,481		5,157,634
DEDUCT - EXPENDITURES AND OTHER USES	5,009,817		4,946,748
Net Position - End of Year	8,018,301	ES8029	8,223,595

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Cash Flow

Code Description	2014	EdpCode	2015
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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	4,098,411	EW200	1,424,365
Cash In Time Deposits	866,290	EW201	866,809
<b>TOTAL Cash</b>	<b>4,964,701</b>		<b>2,291,174</b>
Accounts Receivable	1,019,026	EW380	1,035,017
<b>TOTAL Other Receivables (net)</b>	<b>1,019,026</b>		<b>1,035,017</b>
Due From Other Funds	8,089	EW391	60
<b>TOTAL Due From Other Funds</b>	<b>8,089</b>		<b>60</b>
Inventory Of Materials And Supplies	127,875	EW445	109,756
<b>TOTAL Inventories</b>	<b>127,875</b>		<b>109,756</b>
Prepaid Expenses	232,683	EW480	239,097
<b>TOTAL Prepaid Expenses</b>	<b>232,683</b>		<b>239,097</b>
Cash In Time Deposits Special Reserves	226,370	EW231	
<b>TOTAL Restricted Assets</b>	<b>226,370</b>		<b>0</b>
Improvements Other Than Buildings	16,159,874	EW103	17,569,763
Machinery And Equipment	912,137	EW104	1,055,952
Accum Depr, Imp Other Than Bld	-6,698,117	EW113	-7,267,533
<b>TOTAL Fixed Assets (net)</b>	<b>10,373,894</b>		<b>11,358,182</b>
Deferred Outflows of Resources - Pensions		EW496	259,246
<b>TOTAL Deferred Outflows of Resources</b>	<b>0</b>		<b>259,246</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>16,952,638</b>		<b>15,292,532</b>

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(EW) ENTERPRISE WATER

Statement of Net Position

Code Description	2014	EdpCode	2015
Accounts Payable	128,649	EW600	127,183
<b>TOTAL Accounts Payable</b>	<b>128,649</b>		<b>127,183</b>
Accrued Liabilities	24,370	EW601	23,724
<b>TOTAL Accrued Liabilities</b>	<b>24,370</b>		<b>23,724</b>
Retained Percentages-Contracts Payable	16,035	EW605	13,088
<b>TOTAL Retained Percentages</b>	<b>16,035</b>		<b>13,088</b>
Customers' Deposits	800	EW615	800
<b>TOTAL Other Deposits</b>	<b>800</b>		<b>800</b>
Bond Anticipation Notes Payable	4,410,400	EW626	1,395,000
<b>TOTAL Notes Payable</b>	<b>4,410,400</b>		<b>1,395,000</b>
Net Pension Liability -Proportionate Share		EW638	167,643
Other Post Employment Benefits	2,448,452	EW683	2,740,000
Installment Purchase Debt	46,210	EW685	137,100
Compensated Absences	235,407	EW687	184,758
<b>TOTAL Other Liabilities</b>	<b>2,730,069</b>		<b>3,229,501</b>
Due To Other Funds	3,907	EW630	109,617
<b>TOTAL Due To Other Funds</b>	<b>3,907</b>		<b>109,617</b>
Due To Employees' Retirement System	46,384	EW637	40,467
<b>TOTAL Due To Other Governments</b>	<b>46,384</b>		<b>40,467</b>
Bonds Payable	5,461,000	EW628	6,183,148
Bond Interest And Matured Bonds Payable	37,587	EW629	49,114
<b>TOTAL Bond And Long Term Liabilities</b>	<b>5,498,587</b>		<b>6,232,262</b>
<b>TOTAL Liabilities</b>	<b>12,859,201</b>		<b>11,171,642</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	25,098	EW691	16,482
<b>TOTAL Deferred Inflows of Resources</b>	<b>25,098</b>		<b>16,482</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>25,098</b>		<b>16,482</b>
<b>Fund Balance</b>			
Net Assets-Invested In Cap Asts, Net Rltd D	3,779,724	EW920	4,094,278
Net Assets-Restricted For Capital Projects	226,370	EW921	
Net Assets-Restricted For Other Purposes	62,245	EW923	
Net Assets-Unrestricted (deficit)		EW924	10,130
<b>TOTAL Net Position</b>	<b>4,068,339</b>		<b>4,104,408</b>
<b>TOTAL Fund Balance</b>	<b>4,068,339</b>		<b>4,104,408</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>16,952,638</b>		<b>15,292,532</b>

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Metered Water Sales	3,812,502	EW2140	3,961,803
Water Service Charges	62,495	EW2144	56,250
Interest & Penalties On Water Rents	72,228	EW2148	74,517
Interfund Revenues	51,849	EW2801	50,757
<b>TOTAL Charges For Services Within Locality</b>	<b>3,999,074</b>		<b>4,143,327</b>
Sale of Scrap Materials	9,416	EW2650	1,150
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>9,416</b>		<b>1,150</b>
Interest And Earnings	1,430	EW2401	1,175
<b>TOTAL Use of Money And Property</b>	<b>1,430</b>		<b>1,175</b>
Unclassified (specify)	176,385	EW2770	167,453
<b>TOTAL Other</b>	<b>176,385</b>		<b>167,453</b>
<b>TOTAL Revenues</b>	<b>4,186,305</b>		<b>4,313,105</b>
<b>TOTAL Operating Revenue</b>	<b>4,186,305</b>		<b>4,313,105</b>

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(EW) ENTERPRISE WATER

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenses</b>			
Water Administration-Pers Serv	232,470	EW83101	264,816
<b>TOTAL Water Administration-Pers Serv</b>	<b>232,470</b>		<b>264,816</b>
Purification-Pers Serv	575,808	EW83301	606,492
<b>TOTAL Purification-Pers Serv</b>	<b>575,808</b>		<b>606,492</b>
Transportation And Distribution-Pers Serv	586,416	EW83401	550,937
<b>TOTAL Transportation And Distribution-Pers Serv</b>	<b>586,416</b>		<b>550,937</b>
<b>TOTAL Personal Services</b>	<b>1,394,694</b>		<b>1,422,245</b>
Taxes & Assess On Munic Prop, Contr Expend	268,099	EW19504	272,425
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>268,099</b>		<b>272,425</b>
Depreciation	530,634	EW19944	569,416
<b>TOTAL Depreciation</b>	<b>530,634</b>		<b>569,416</b>
Water Administration-Contr Expend	263,202	EW83104	256,412
<b>TOTAL Water Administration-Contr Expend</b>	<b>263,202</b>		<b>256,412</b>
SorC. SupP. Pwr&pump Contr Expend	2,639	EW83204	4,793
<b>TOTAL SorC. SupP. Pwr&amp;pump Contr Expend</b>	<b>2,639</b>		<b>4,793</b>
Purification-Contr Expend	323,634	EW83304	246,649
<b>TOTAL Purification-Contr Expend</b>	<b>323,634</b>		<b>246,649</b>
Transportation And Distribution-Contr Expe	160,149	EW83404	188,046
<b>TOTAL Transportation And Distribution-Contr Expe</b>	<b>160,149</b>		<b>188,046</b>
<b>TOTAL Contractual Expenses</b>	<b>1,548,357</b>		<b>1,537,741</b>
Water Administration-Empl Bnfts	1,194,257	EW83108	1,189,111
<b>TOTAL Water Administration-Empl Bnfts</b>	<b>1,194,257</b>		<b>1,189,111</b>
<b>TOTAL Employee Benefits</b>	<b>1,194,257</b>		<b>1,189,111</b>
Debt Interest, Serial Bonds	141,097	EW97107	170,440
<b>TOTAL Interest Expense</b>	<b>141,097</b>		<b>170,440</b>
<b>TOTAL Expenses</b>	<b>4,278,405</b>		<b>4,319,537</b>
<b>TOTAL Operating Expenses</b>	<b>4,278,405</b>		<b>4,319,537</b>

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(EW) ENTERPRISE WATER

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
Net Position - Beginning of Year	4,160,439	EW8021	4,068,339
Prior Period Adj -Increase In Net Position		EW8012	42,501
Restated Net Position - Beg of Year	4,160,439	EW8022	4,110,840
ADD - REVENUES AND OTHER SOURCES	4,186,305		4,313,105
DEDUCT - EXPENDITURES AND OTHER USES	4,278,405		4,319,537
Net Position - End of Year	4,068,339	EW8029	4,104,408

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Cash Flow

Code Description	2014	EdpCode	2015
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	711,576	H200	711,787
<b>TOTAL Cash</b>	<b>711,576</b>		<b>711,787</b>
Accounts Receivable	29,500	H380	1,934
<b>TOTAL Other Receivables (net)</b>	<b>29,500</b>		<b>1,934</b>
Due From State And Federal Government	1,143,604	H410	1,450,161
<b>TOTAL State And Federal Aid Receivables</b>	<b>1,143,604</b>		<b>1,450,161</b>
Due From Other Funds	1,281,724	H391	2,359,859
<b>TOTAL Due From Other Funds</b>	<b>1,281,724</b>		<b>2,359,859</b>
Due From Other Governments	281,236	H440	120,643
<b>TOTAL Due From Other Governments</b>	<b>281,236</b>		<b>120,643</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,447,639</b>		<b>4,644,385</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	1,069,693	H600	1,757,997
<b>TOTAL Accounts Payable</b>	<b>1,069,693</b>		<b>1,757,997</b>
Retained Percentages-Contracts Payable	20,476	H605	
<b>TOTAL Retained Percentages</b>	<b>20,476</b>		<b>0</b>
Bond Anticipation Notes Payable	6,303,389	H626	5,007,077
<b>TOTAL Notes Payable</b>	<b>6,303,389</b>		<b>5,007,077</b>
Due To Other Funds	1,857,485	H630	2,190,901
<b>TOTAL Due To Other Funds</b>	<b>1,857,485</b>		<b>2,190,901</b>
Due To Other Governments	18,050	H631	18,050
<b>TOTAL Due To Other Governments</b>	<b>18,050</b>		<b>18,050</b>
<b>TOTAL Liabilities</b>	<b>9,269,093</b>		<b>8,974,025</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	529,741	H691	357,391
<b>TOTAL Deferred Inflows of Resources</b>	<b>529,741</b>		<b>357,391</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>529,741</b>		<b>357,391</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	985,751	H914	1,324,796
<b>TOTAL Assigned Fund Balance</b>	<b>985,751</b>		<b>1,324,796</b>
Unassigned Fund Balance	-7,336,946	H917	-6,011,827
<b>TOTAL Unassigned Fund Balance</b>	<b>-7,336,946</b>		<b>-6,011,827</b>
<b>TOTAL Fund Balance</b>	<b>-6,351,195</b>		<b>-4,687,031</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,447,639</b>		<b>4,644,385</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	37	H2401	32
<b>TOTAL Use of Money And Property</b>	<b>37</b>		<b>32</b>
Grants From Local Governments	371,549	H2706	88,888
Premium & Accrued Interest On Obligations		H2710	14,743
Unclassified (specify)	4,066	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>375,615</b>		<b>103,631</b>
St Aid, Consolidated Highway Aid	842,225	H3501	819,012
St Aid, Other Transportation	243,284	H3589	950,566
<b>TOTAL State Aid</b>	<b>1,085,508</b>		<b>1,769,578</b>
Fed Aid Other Transportation	401,648	H4589	374,461
<b>TOTAL Federal Aid</b>	<b>401,648</b>		<b>374,461</b>
<b>TOTAL Revenues</b>	<b>1,862,808</b>		<b>2,247,702</b>
Interfund Transfers	45,085	H5031	150,881
<b>TOTAL Interfund Transfers</b>	<b>45,085</b>		<b>150,881</b>
Serial Bonds		H5710	5,516,407
Bans Redeemed From Appropriations	560,895	H5731	626,389
<b>TOTAL Proceeds of Obligations</b>	<b>560,895</b>		<b>6,142,796</b>
<b>TOTAL Other Sources</b>	<b>605,980</b>		<b>6,293,677</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,468,788</b>		<b>8,541,379</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Engineer, Equip & Cap Outlay		H14402	24,889
<b>TOTAL Engineer</b>	<b>0</b>		<b>24,889</b>
Central Data Process & Cap Outlay	14,848	H16802	146,409
<b>TOTAL Central Data Process &amp; Cap Outlay</b>	<b>14,848</b>		<b>146,409</b>
Other Gen Govt Support, Equip & Cap Outlay	395,109	H19892	207,819
<b>TOTAL Other Gen Govt Support</b>	<b>395,109</b>		<b>207,819</b>
<b>TOTAL General Government Support</b>	<b>409,957</b>		<b>379,117</b>
Police, Equip & Cap Outlay	346,026	H31202	282,249
<b>TOTAL Police</b>	<b>346,026</b>		<b>282,249</b>
Traffic Control, Equip & Cap Outlay	114,531	H33102	679,037
<b>TOTAL Traffic Control</b>	<b>114,531</b>		<b>679,037</b>
Fire, Equip & Cap Outlay	96,702	H34102	19,005
<b>TOTAL Fire</b>	<b>96,702</b>		<b>19,005</b>
<b>TOTAL Public Safety</b>	<b>557,260</b>		<b>980,292</b>
Maint of Streets, Equip & Cap Outlay	1,395,530	H51102	1,469,094
<b>TOTAL Maint of Streets</b>	<b>1,395,530</b>		<b>1,469,094</b>
Snow Removal, Equip & Cap Outlay		H51422	
<b>TOTAL Snow Removal</b>	<b>0</b>		<b>0</b>
Sidewalks, Equip & Cap Outlay		H54102	
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>1,395,530</b>		<b>1,469,094</b>
Parks, Equip & Cap Outlay	702,807	H71102	951,893
<b>TOTAL Parks</b>	<b>702,807</b>		<b>951,893</b>
<b>TOTAL Culture And Recreation</b>	<b>702,807</b>		<b>951,893</b>
Planning & Surveys, Equip & Cap Outlay	24,213	H80972	13,185
<b>TOTAL Planning &amp; Surveys</b>	<b>24,213</b>		<b>13,185</b>
Storm Sewers, Equip & Cap Outlay	428,163	H81402	2,703,952
<b>TOTAL Storm Sewers</b>	<b>428,163</b>		<b>2,703,952</b>
Misc Home & Comm Serv, Equip & Cap Outlay	5,799	H89892	42,000
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>5,799</b>		<b>42,000</b>
<b>TOTAL Home And Community Services</b>	<b>458,175</b>		<b>2,759,137</b>
<b>TOTAL Expenditures</b>	<b>3,523,728</b>		<b>6,539,533</b>
Transfers, Other Funds	30,000	H99019	369,649
<b>TOTAL Operating Transfers</b>	<b>30,000</b>		<b>369,649</b>
<b>TOTAL Other Uses</b>	<b>30,000</b>		<b>369,649</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,553,728</b>		<b>6,909,182</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-5,506,060</b>	<b>H8021</b>	<b>-6,351,195</b>
Prior Period Adj -Increase In Fund Balance	239,806	H8012	31,967
<b>Restated Fund Balance - Beg of Year</b>	<b>-5,266,254</b>	<b>H8022</b>	<b>-6,319,228</b>
ADD - REVENUES AND OTHER SOURCES	2,468,788		8,541,379
DEDUCT - EXPENDITURES AND OTHER USES	3,553,728		6,909,182
<b>Fund Balance - End of Year</b>	<b>-6,351,195</b>	<b>H8029</b>	<b>-4,687,031</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Land	192,500	K101	192,500
Buildings	13,232,254	K102	13,232,254
Improvements Other Than Buildings	13,714,459	K103	14,927,400
Machinery And Equipment	14,844,404	K104	15,502,376
Construction Work In Progress	1,234,501	K105	5,172,330
Infrastructure	24,855,068	K106	25,682,106
<b>TOTAL Fixed Assets (net)</b>	<b>68,073,186</b>		<b>74,708,966</b>
Deferred Outflows of Resources - Pensions		K496	1,447,679
<b>TOTAL Other</b>	<b>0</b>		<b>1,447,679</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>68,073,186</b>		<b>76,156,645</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	68,073,186	K159	76,156,645
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>68,073,186</b>		<b>76,156,645</b>
<b>TOTAL Fund Balance</b>	<b>68,073,186</b>		<b>76,156,645</b>
<b>TOTAL</b>	<b>68,073,186</b>		<b>76,156,645</b>

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(PN) PERMANENT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Due From Other Funds	36,693	PN391	36,693
<b>TOTAL Due From Other Funds</b>	<b>36,693</b>		<b>36,693</b>
Miscellaneous Current Assets	1,613	PN489	1,613
<b>TOTAL Other</b>	<b>1,613</b>		<b>1,613</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>38,306</b>		<b>38,306</b>



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(PN) PERMANENT

Balance Sheet

Code Description	2014	EdpCode	2015
Other Liabilities	2,306	PN688	2,306
<b>TOTAL Other Liabilities</b>	<b>2,306</b>		<b>2,306</b>
Due To Other Funds	23,500	PN630	23,500
<b>TOTAL Due To Other Funds</b>	<b>23,500</b>		<b>23,500</b>
<b>TOTAL Liabilities</b>	<b>25,806</b>		<b>25,806</b>
<b>Fund Balance</b>			
Must Remain Intact	12,500	PN807	12,500
<b>TOTAL Nonspendable Fund Balance</b>	<b>12,500</b>		<b>12,500</b>
<b>TOTAL Fund Balance</b>	<b>12,500</b>		<b>12,500</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>38,306</b>		<b>38,306</b>

CITY OF Kingston  
Annual Update Document  
For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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For the Fiscal Year Ending 2015

Results of Operation

Code Description	2014	EdpCode	2015
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CITY OF Kingston  
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For the Fiscal Year Ending 2015

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	12,500	PN8021	12,500
<b>Restated Fund Balance - Beg of Year</b>	12,500	PN8022	12,500
<b>Fund Balance - End of Year</b>	12,500	PN8029	12,500

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For the Fiscal Year Ending 2015

(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	320,890	TA200	321,874
<b>TOTAL Cash</b>	<b>320,890</b>		<b>321,874</b>
Due From Other Funds	23,500	TA391	23,500
<b>TOTAL Due From Other Funds</b>	<b>23,500</b>		<b>23,500</b>
Due From Other Governments	69,564	TA440	69,864
<b>TOTAL Due From Other Governments</b>	<b>69,564</b>		<b>69,864</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>413,954</b>		<b>415,238</b>

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	61,696	TA630	61,400
<b>TOTAL Due To Other Funds</b>	<b>61,696</b>		<b>61,400</b>
Due To Other Governments	29,491	TA631	29,791
<b>TOTAL Due To Other Governments</b>	<b>29,491</b>		<b>29,791</b>
State Retirement	-1,320	TA18	-986
Group Insurance	7,726	TA20	14,620
Nys Income Tax	668	TA21	-489
Federal Income Tax	8,407	TA22	6,203
U.S. Savings Bonds	-150	TA25	-150
Social Security Tax	2,781	TA26	-3,089
Guaranty & Bid Deposits	301,638	TA30	304,921
Surplus From Tax Sales	3,017	TA44	3,017
<b>TOTAL Agency Liabilities</b>	<b>322,767</b>		<b>324,047</b>
<b>TOTAL Liabilities</b>	<b>413,954</b>		<b>415,238</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>413,954</b>		<b>415,238</b>

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For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	188,701	TE200	176,180
<b>TOTAL Cash</b>	<b>188,701</b>		<b>176,180</b>
Miscellaneous Current Assets	35,003	TE489	35,004
<b>TOTAL Other</b>	<b>35,003</b>		<b>35,004</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>223,704</b>		<b>211,184</b>

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(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Other Liabilities	71,623	TE688	74,303
<b>TOTAL Other Liabilities</b>	<b>71,623</b>		<b>74,303</b>
<b>TOTAL Liabilities</b>	<b>71,623</b>		<b>74,303</b>
<b>Fund Balance</b>			
Net Assets-Restricted For Other Purposes	113,203	TE923	99,907
Net Assets-Unrestricted (Deficit)	38,878	TE924	36,974
<b>TOTAL Assigned Fund Balance</b>	<b>152,081</b>		<b>136,881</b>
<b>TOTAL Fund Balance</b>	<b>152,081</b>		<b>136,881</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>223,704</b>		<b>211,184</b>



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(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	64	TE2401	49
<b>TOTAL Use of Money And Property</b>	<b>64</b>		<b>49</b>
Gifts And Donations	18,138	TE2705	-4,362
<b>TOTAL Miscellaneous Local Sources</b>	<b>18,138</b>		<b>-4,362</b>
<b>TOTAL Revenues</b>	<b>18,202</b>		<b>-4,313</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>18,202</b>		<b>-4,313</b>

CITY OF Kingston  
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For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Other Culture And Rec, Cont Expend	50,229	TE79894	10,887
<b>TOTAL Other Culture And Rec</b>	<b>50,229</b>		<b>10,887</b>
<b>TOTAL Culture And Recreation</b>	<b>50,229</b>		<b>10,887</b>
<b>TOTAL Expenditures</b>	<b>50,229</b>		<b>10,887</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>50,229</b>		<b>10,887</b>

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(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Net Position</b>			
Fund Balance - Beginning of Year	184,108	TE8021	152,081
Restated Fund Balance - Beg of Year	184,108	TE8022	152,081
ADD - REVENUES AND OTHER SOURCES	18,202		-4,313
DEDUCT - EXPENDITURES AND OTHER USES	50,229		10,887
Fund Balance - End of Year	152,081	TE8029	136,881

CITY OF Kingston  
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(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Cash	264,472	V200	2,705,932
<b>TOTAL Cash</b>	<b>264,472</b>		<b>2,705,932</b>
Accounts Receivable	1,828	V380	1,828
<b>TOTAL Other Receivables (net)</b>	<b>1,828</b>		<b>1,828</b>
Due From Other Funds	58,279	V391	206,090
<b>TOTAL Due From Other Funds</b>	<b>58,279</b>		<b>206,090</b>
Due From Other Governments	684,000	V440	642,000
<b>TOTAL Due From Other Governments</b>	<b>684,000</b>		<b>642,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,008,579</b>		<b>3,555,850</b>

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For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Balance Sheet

Code Description	2014	EdpCode	2015
Other Liabilities	26,941	V688	21,246
<b>TOTAL Other Liabilities</b>	<b>26,941</b>		<b>21,246</b>
Due To Other Funds	264,668	V630	2,726,026
<b>TOTAL Due To Other Funds</b>	<b>264,668</b>		<b>2,726,026</b>
Bond Interest And Matured Bonds Payable	2,472	V629	2,472
<b>TOTAL Bond And Long Term Liabilities</b>	<b>2,472</b>		<b>2,472</b>
<b>TOTAL Liabilities</b>	<b>294,081</b>		<b>2,749,744</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	714,498	V915	806,106
<b>TOTAL Assigned Fund Balance</b>	<b>714,498</b>		<b>806,106</b>
<b>TOTAL Fund Balance</b>	<b>714,498</b>		<b>806,106</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,008,579</b>		<b>3,555,850</b>

CITY OF Kingston  
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For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Revenues</b>			
Interest And Earnings	363	V2401	1,343
<b>TOTAL Use of Money And Property</b>	<b>363</b>		<b>1,343</b>
Premium & Accrued Interest On Obligations		V2710	144,004
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>144,004</b>
<b>TOTAL Revenues</b>	<b>363</b>		<b>145,347</b>
Interfund Transfers	1,368,293	V5031	1,533,993
<b>TOTAL Interfund Transfers</b>	<b>1,368,293</b>		<b>1,533,993</b>
Advanced Refunding Bonds		V5791	1,403,729
Current Refunding Bonds		V5792	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>1,403,729</b>
<b>TOTAL Other Sources</b>	<b>1,368,293</b>		<b>2,937,722</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,368,656</b>		<b>3,083,070</b>

CITY OF Kingston  
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For the Fiscal Year Ending 2015

(V) DEBT SERVICE

Results of Operation

Code Description	2014	EdpCode	2015
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	14,079	V13804	67,081
<b>TOTAL Fiscal Agents Fees</b>	<b>14,079</b>		<b>67,081</b>
<b>TOTAL General Government Support</b>	<b>14,079</b>		<b>67,081</b>
Debt Principal, Serial Bonds	1,203,250	V97106	2,660,250
<b>TOTAL Debt Principal</b>	<b>1,203,250</b>		<b>2,660,250</b>
Debt Interest, Serial Bonds	203,272	V97107	239,544
<b>TOTAL Debt Interest</b>	<b>203,272</b>		<b>239,544</b>
<b>TOTAL Expenditures</b>	<b>1,420,601</b>		<b>2,966,875</b>
Repayments To Esc Agent Adv Ref Bonds		V99914	24,587
	0		24,587
<b>TOTAL Other Uses</b>	<b>0</b>		<b>24,587</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,420,601</b>		<b>2,991,462</b>

CITY OF Kingston  
Annual Update Document  
For the Fiscal Year Ending 2015

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2014	EdpCode	2015
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	766,443	V8021	714,498
Restated Fund Balance - Beg of Year	766,443	V8022	714,498
ADD - REVENUES AND OTHER SOURCES	1,368,656		3,083,070
DEDUCT - EXPENDITURES AND OTHER USES	1,420,601		2,991,462
Fund Balance - End of Year	714,498	V8029	806,106



CITY OF Kingston  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
<b>Assets</b>			
Total Non-Current Govt Liabilities	13,746,856	W129	18,978,423
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>13,746,856</b>		<b>18,978,423</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>13,746,856</b>		<b>18,978,423</b>

CITY OF Kingston  
Annual Update Document  
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Net Pension Liability -Proportionate Share		W638	1,441,498
Landfill Closure & Post Closure Liability	653,313	W684	599,696
Installment Purchase Debt	968,119	W685	851,298
Judgments And Claims Payable	402,340	W686	68,103
Compensated Absences	2,589,506	W687	2,759,789
<b>TOTAL Other Liabilities</b>	<b>4,613,278</b>		<b>5,720,384</b>
Due To Employees' Retirement System	2,437,078	W637	2,244,091
<b>TOTAL Due To Other Governments</b>	<b>2,437,078</b>		<b>2,244,091</b>
Bonds Payable	6,696,500	W628	10,956,385
<b>TOTAL Bond And Long Term Liabilities</b>	<b>6,696,500</b>		<b>10,956,385</b>
Deferred Inflows of Resources - Pensions		W697	57,563
<b>TOTAL Deferred Inflows of Resources</b>	<b>0</b>		<b>57,563</b>
<b>TOTAL Liabilities</b>	<b>13,746,856</b>		<b>18,978,423</b>
<b>TOTAL Liabilities</b>	<b>13,746,856</b>		<b>18,978,423</b>

CITY OF Kingston  
Statement of Indebtedness  
For the Fiscal Year Ending 2015

County of: Ulster  
Municipal Code: 510224000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2006	BOND E	General Purpose 2006			07/20/2006	09/01/2021	4.375%		\$75,000	\$36,000	\$31,000	\$0	\$0		\$5,000
2011	BOND E	SANITARY SEWER - 2011 EFC			07/07/2011	05/01/2031	1.996%		\$5,819,243	\$5,190,000	\$295,000	\$0	\$0		\$4,895,000
2014	BOND E	FILTER PLANT - EFC			07/02/2014	02/16/2025	0.00%		\$1,585,000	\$1,585,000	\$120,000	\$0	\$0		\$1,465,000
2015	BOND E	REFUNDING			08/09/2015	01/15/2026	2.41%		\$23,927	\$0			\$0		\$23,927
2012	BOND E	EFC 2012B			05/24/2012	11/01/2032	2.17%	Y	\$3,552,158	\$3,230,000	\$150,000	\$0	\$0		\$3,080,000
2015	BOND E	GENERAL PURPOSE-WATER			03/24/2015	03/15/2035	2.76%		\$1,175,000	\$0			\$0		\$1,175,000
2005	BOND E	Filter Plant-EFC			05/01/2005	11/01/2025	3.00%		\$571,283	\$350,000	\$110,779	\$0	\$0		\$239,221
2000	BOND E	Water-EFC			03/15/1998	06/15/2018	4.96%			\$260,000	\$65,000	\$0	\$0		\$195,000
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$1,198,927	\$10,651,000	\$771,779	\$0	\$0	\$0	\$11,078,148
2007	IPC E	Wendel Energy Project			08/19/2007	08/09/2022	3.414%		\$3,996,392	\$2,379,140	\$263,645	\$0	\$0		\$2,115,495
2010	IPC E	Vehicle			06/01/2010	06/01/2017	5.67%		\$96,888	\$46,210	\$14,576	\$0	\$0		\$31,634
2015	IPC E	EQUIPMENT			02/04/2015	02/23/2020	3.00%		\$125,040	\$0	\$19,574		\$0		\$105,466
2005	IPC E	Varlous Equipment			11/02/2005	11/02/2020	4.49%		\$769,417	\$369,392	\$55,008	\$0	\$0		\$314,384
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$125,040	\$2,794,742	\$352,803	\$0	\$0	\$0	\$2,566,979
2012	BAN N	VARIOUS PURPOSES			09/27/2012	03/27/2013	0.95%		\$3,174,676	\$2,600,451	\$2,600,451	\$2,600,451	\$0		\$0
2014	BAN N	Various Purposes			10/29/2014	03/25/2015	1.00%		\$4,354,076	\$4,354,076	\$2,959,076	\$343,021	\$0		\$1,395,000
2013	BAN N	Various Purposes			03/26/2013	03/26/2014	0.67%		\$905,280	\$891,665	\$891,665	\$891,665	\$0		\$0
2014	BAN N	Various Purposes			03/25/2014	03/25/2015	0.49%		\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0		\$0
2011	BAN N	Various Purposes			10/05/2011	10/05/2012	0.97%		\$1,575,324	\$1,204,604	\$1,204,604	\$1,204,604	\$0		\$0
2013	BAN N	VARIOUS PURPOSES			10/30/2013	03/25/2015	1.00%		\$2,645,000	\$2,431,259	\$2,181,259	\$2,181,259	\$0		\$250,000
2015	BAN N	GENERAL PURPOSE			03/24/2015	03/24/2016	1.25%		\$202,407	\$0	\$202,407	\$202,407	\$0		\$0
2015	BAN N	GENERAL PURPOSE			11/10/2015	11/10/2016	1.00%		\$6,487,117	\$0			\$0		\$6,487,117
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$6,689,524	\$12,732,055	\$11,289,462	\$8,673,407	\$0	\$0	\$8,132,117
2013	BOND N	Refunding 7/1/03 General Bond			05/29/2013	08/01/2018	2.00%		\$3,110,000	\$2,450,000	\$590,000	\$0	\$0		\$1,860,000
2015	BOND N	VARIOUS PURPOSES			03/24/2015	03/15/2035	2.76%		\$7,498,407	\$0			\$0		\$7,498,407
2010	BOND N	Various Purposes			04/15/2010	04/15/2027	4.25%		\$4,815,000	\$2,850,000	\$375,000	\$0	\$0		\$2,475,000
2015	BOND N	REFUNDING			08/09/2015	01/15/2026	2.41%		\$2,651,072	\$0			\$0		\$2,651,072
2006	BOND N	General Purpose 2006			07/20/2006	09/01/2026	4.375%		\$4,041,824	\$2,314,000	\$2,099,000	\$0	\$0		\$215,000

CITY OF Kingston  
Statement of Indebtedness  
For the Fiscal Year Ending 2015

County of: Ulster

Municipal Code: 510224000000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2005	BOND N	RONDOUT INTERCEPTOR/SIPHON			07/14/2005	10/01/2024	3.80%	Y	\$1,552,579	\$850,000	\$80,000	\$0	\$0		\$770,000
2005	BOND N	Public Improv. Refunding Bond			05/24/2005	07/15/2019	3.00%	Y	\$3,335,000	\$1,150,000	\$1,150,000	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$10,149,479	\$9,614,000	\$4,294,000	\$0	\$0	\$0	\$15,469,479
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$18,162,970	\$35,791,797	\$16,708,044	\$8,673,407	\$0	\$0	\$37,246,723

CITY OF Kingston  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$900.00
Demand Deposits	9Z2011	\$13,540,154.00
Time Deposits	9Z2021	\$998,925.00
Total		\$14,539,979.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$15,674,089.00
Total		\$17,174,089.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

CITY OF Kingston  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5558	\$2,546,295	\$150,121	\$1,267,473	\$1,428,943
*****-5631	\$324,778	\$0	\$50,262	\$274,516
*****-5714	\$986	\$0	\$0	\$986
*****-6778	\$1,356,978	\$0	\$0	\$1,356,978
*****-2227	\$1,067,173	\$0	\$0	\$1,067,173
*****-3231	\$0	\$0	\$0	\$0
*****-0058	\$1,419,288	\$0	\$0	\$1,419,288
*****-6223	\$144,732	\$0	\$0	\$144,732
*****-9724	\$0	\$0	\$0	\$0
*****-1005	\$570,767	\$0	\$0	\$570,767
*****-5532	\$1,960,326	\$742	\$24,432	\$1,936,636
*****-8379	\$438	\$0	\$0	\$438
*****-5294	\$14,898	\$0	\$0	\$14,898
*****-7843	\$30,677	\$0	\$0	\$30,677
*****-8228	\$38,775	\$0	\$0	\$38,775
*****-4506	\$28,527	\$0	\$0	\$28,527
*****-9260	\$52,571	\$0	\$0	\$52,571
*****-9930	\$1	\$0	\$0	\$1
*****-0029	\$51	\$0	\$0	\$51
*****-1261	\$1,083	\$0	\$0	\$1,083
*****-1451	\$216,875	\$0	\$0	\$216,875
*****-6822	\$38,702	\$0	\$0	\$38,702
*****-6715	\$9,337	\$0	\$0	\$9,337
*****-8667	\$10,542	\$0	\$0	\$10,542
*****-8659	\$222,052	\$0	\$0	\$222,052
*****-9012	\$47,256	\$0	\$0	\$47,256
*****-5520	\$96,241	\$0	\$1,602	\$94,639
*****-8387	\$22	\$0	\$0	\$22
*****-5538	\$25,058	\$0	\$0	\$25,058
*****-7779	\$202,415	\$0	\$260	\$202,155

CITY OF Kingston  
Bank Reconciliation  
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-5324	\$174,534	\$0	\$396	\$174,138
*****-8744	\$1,381	\$0	\$0	\$1,381
*****-4404	\$661	\$0	\$0	\$661
*****-6454	\$2,696,564	\$0	\$0	\$2,696,564
*****-5918	\$9,368	\$0	\$0	\$9,368
*****-6678	\$1,872,840	\$26,727	\$492,287	\$1,407,280
*****-6660	\$21,124	\$1,035	\$5,173	\$16,985
*****-9396	\$758	\$0	\$0	\$758
*****-9403	\$3,564	\$0	\$0	\$3,564
*****-9411	\$862,488	\$0	\$0	\$862,488
*****-0085	\$19,260	\$0	\$18,271	\$989
*****-6863	\$119,397	\$0	\$0	\$119,397
*****-6849	\$11,730	\$0	\$0	\$11,730
Total Adjusted Bank Balance				\$14,538,980
Petty Cash				\$1,000.00
Adjustments				\$0.00
Total Cash			9ZCASH *	\$14,539,980
Total Cash Balance All Funds			9ZCASHB *	\$14,539,980
* Must be equal				

CITY OF Kingston  
Local Government Questionnaire  
For the Fiscal Year Ending 2015

	Response
1) Does your municipality have a written procurement policy?	Yes
2) Have the financial statements for your municipality been independently audited?	No
If not, are you planning on having an audit conducted?	Yes
3) Does your local government participate in an insurance pool with other local governments?	Yes
4) Does your local government participate in an investment pool with other local governments?	No
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	No
6) Does your municipality have a Capital Plan?	Yes
7) Has your municipality prepared and documented a risk assessment plan?	No
If yes, has your municipality used the results to design the system of internal controls?	
8) Have you had a change in chief executive or chief fiscal officer during the last year?	Yes
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	Yes



CITY OF Kingston  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2015

<b>Total Full Time Employees:</b>		293			
<b>Total Part Time Employees:</b>		33			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$1,381,149.00	164	33	
90158	Police and Fire Retirement	\$2,599,908.00	129		
90258	Local Pension Fund				
90308	Social Security	\$1,444,322.00	293	33	
90408	Worker's Compensation Insurance	\$767,062.00	293	33	
90458	Life Insurance	\$37,493.00	64		69
90508	Unemployment Insurance	\$11,253.00	293	33	
90558	Disability Insurance	\$13,503.00	293	33	
90608	Hospital and Medical (Dental) Insurance	\$9,108,661.00	249		288
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters	\$124,031.00	4		
91890	Other Employee Benefits	\$147,356.00	293	33	
<b>Total</b>		<b>\$15,634,738.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$15,634,738.28</b>			

CITY OF Kingston  
Energy Costs and Consumption  
For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$165,259	92,052	gallons	
Diesel Fuel	\$182,035	96,771	gallons	
Fuel Oil			gallons	
Natural Gas	\$106,315	14,528,335	cubic feet	
Electricity	\$1,126,933	6,056,924	kilowatt-hours	
Coal	\$		tons	
Propane	\$		gallons	

CITY OF Kingston  
Schedule of Other Post Employment Benefits (OPEB)  
For the Fiscal Year Ending 2015

**Annual OPEB Cost and Net OPEB Obligation**

1. Type of Other Post Employment Benefits Plan	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$9,150,000.00
3. Interest on Net OPEB Obligation	\$1,530,000.00
4. Adjustment to Annual Required Contribution	(\$1,650,000.00)
5. Annual OPEB Expense	\$9,030,000.00
6. Less: Actual Contribution Made	\$2,780,000.00
7. Increase in Net OPEB Obligation	\$6,250,000.00
8. Net OPEB Obligation - beginning of year	\$40,950,000.00
9. Net OPEB Obligation - end of year	\$47,200,000.00
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year	\$5,896,025.00
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)	30.79%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	\$121,140,000.00
13. Less: Actuarial Value of Plan Assets	\$0.00
14. Unfunded Actuarial Accrued Liability(UAAL)	\$121,140,000.00
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)	0.0000
16. Annual Covered Payroll (of active employees covered by the plan)	\$18,490,000.00
17. UAAL as Percentage of Annual Covered Payroll	655.16%

**Other OPEB Information**

18. Date of most recent actuarial valuation	01/01/2016
19. Actuarial method used	Projected Unit Credit
20. Assumed rate of return on investments discount rate	3.75%
21. Amortization period of UAAL(in years)	30.00

CITY OF Kingston  
Financial Comments  
For the Fiscal Year Ending 2015

(CD) SPECIAL GRANT

Adjustment Reason

Account Code CD8012 2014 AUDIT ENTRY

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Audit adjustment to receivable from other governments

(ES) ENTERPRISE SEWER

Adjustment Reason

Account Code ES8012 GASB 68 ADJUSTMENT \$5,592

(EW) ENTERPRISE WATER

Adjustment Reason

Account Code EW801: INCREASE IN FUND EQUITY DUE TO IMPLEMENTATION OF GASB 68